

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

1 Month Ended July 31, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 11,783.49</u>	<u>\$ 9,201.26</u>	<u>\$ 20,984.75</u>
EXPENSES:			
District	514,030.60	0.00	514,030.60
Main	20,299.46	0.00	20,299.46
Scheben	16,307.82	0.00	16,307.82
Florence	4,780.84	0.00	4,780.84
Lents	1,617.17	0.00	1,617.17
Walton	1,716.28	0.00	1,716.28
Total expenses	<u>558,752.17</u>	<u>0.00</u>	<u>558,752.17</u>
Excess revenue(expenses)	(546,968.68)	9,201.26	(537,767.42)
FUND BALANCE - BEGINNING:	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
FUND BALANCE - ENDING:	<u>\$ 2,813,971.06</u>	<u>\$ 22,552,396.40</u>	<u>\$ 25,366,367.46</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS
2 Months Ended August 31, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 57,715.35	\$ 19,999.67	\$ 77,715.02
EXPENSES:			
District	971,316.71	0.00	971,316.71
Main	37,524.74	0.00	37,524.74
Scheben	28,329.17	0.00	28,329.17
Florence	10,393.27	0.00	10,393.27
Lents	3,821.04	0.00	3,821.04
Walton	3,956.67	0.00	3,956.67
Chapin	99.38	0.00	99.38
Total expenses	1,055,440.98	0.00	1,055,440.98
Excess revenue(expenses)	(997,725.63)	19,999.67	(977,725.96)
FUND BALANCE - BEGINNING:	3,360,939.74	22,543,195.14	25,904,134.88
FUND BALANCE - ENDING:	\$ 2,363,214.11	\$ 22,563,194.81	\$ 24,926,408.92

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

3 Months Ended September 30, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 127,474.45	\$ 27,110.62	\$ 154,585.07
EXPENSES:			
District	1,452,028.33	0.00	1,452,028.33
Main	56,282.18	0.00	56,282.18
Scheben	45,470.80	0.00	45,470.80
Florence	21,553.49	0.00	21,553.49
Lents	8,159.91	0.00	8,159.91
Walton	10,924.88	0.00	10,924.88
Chapin	762.36	0.00	762.36
Total expenses	1,595,181.95	0.00	1,595,181.95
Excess revenue(expenses)	(1,467,707.50)	27,110.62	(1,440,596.88)
FUND BALANCE - BEGINNING:	3,360,939.74	22,543,195.14	25,904,134.88
FUND BALANCE - ENDING:	\$ 1,893,232.24	\$ 22,570,305.76	\$ 24,463,538.00

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

4 Months Ended October 31, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 1,526,258.82	\$ 59,580.59	\$ 1,585,839.41
EXPENSES:			
District	2,103,563.40	0.00	2,103,563.40
Main	90,581.52	0.00	90,581.52
Scheben	60,499.42	0.00	60,499.42
Florence	31,569.93	0.00	31,569.93
Lents	11,712.02	0.00	11,712.02
Walton	15,762.28	0.00	15,762.28
Chapin	815.40	0.00	815.40
Total expenses	2,314,503.97	0.00	2,314,503.97
 Excess revenue(expenses)	 (788,245.15)	 59,580.59	 (728,664.56)
 FUND BALANCE - BEGINNING:	 3,360,939.74	 22,543,195.14	 25,904,134.88
 FUND BALANCE - ENDING:	 \$ 2,572,694.59	 \$ 22,602,775.73	 \$ 25,175,470.32

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

5 Months Ended November 30, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 5,599,562.01	\$ 71,681.56	\$ 5,671,243.57
EXPENSES:			
District	2,622,324.48	0.00	2,622,324.48
Main	112,885.45	0.00	112,885.45
Scheben	72,343.39	0.00	72,343.39
Florence	38,213.37	0.00	38,213.37
Lents	14,754.82	0.00	14,754.82
Walton	19,288.08	0.00	19,288.08
Chapin	1,094.24	0.00	1,094.24
Total expenses	2,880,903.83	0.00	2,880,903.83
Excess revenue(expenses)	2,718,658.18	71,681.56	2,790,339.74
FUND BALANCE - BEGINNING:	3,360,939.74	22,543,195.14	25,904,134.88
FUND BALANCE - ENDING:	\$ 6,079,597.92	\$ 22,614,876.70	\$ 28,694,474.62

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

6 Months Ended December 31, 2012

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
REVENUES:			
Total revenues	<u>\$ 5,792,197.23</u>	<u>\$ 74,228.64</u>	<u>\$ 5,866,425.87</u>
EXPENSES:			
District	3,209,597.07	0.00	3,209,597.07
Main	142,303.16	0.00	142,303.16
Scheben	82,816.31	0.00	82,816.31
Florence	43,183.42	0.00	43,183.42
Lents	16,952.21	0.00	16,952.21
Walton	21,993.72	0.00	21,993.72
Chapin	1,167.83	0.00	1,167.83
Total expenses	<u>3,518,013.72</u>	<u>0.00</u>	<u>3,518,013.72</u>
Excess revenue(expenses)	2,274,183.51	74,228.64	2,348,412.15
FUND BALANCE - BEGINNING:	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
FUND BALANCE - ENDING:	<u>\$ 5,635,123.25</u>	<u>\$ 22,617,423.78</u>	<u>\$ 28,252,547.03</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

7 Months Ended January 31, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,455,516.53	\$ 88,436.14	\$ 6,543,952.67
EXPENSES:			
District	3,786,800.79	0.00	3,786,800.79
Main	172,551.35	0.00	172,551.35
Scheben	90,924.17	0.00	90,924.17
Florence	47,541.04	0.00	47,541.04
Lents	23,157.43	0.00	23,157.43
Walton	24,262.99	0.00	24,262.99
Chapin	2,247.09	0.00	2,247.09
Total expenses	4,147,484.86	0.00	4,147,484.86
 Excess revenue(expenses)	 2,308,031.67	 88,436.14	 2,396,467.81
 FUND BALANCE - BEGINNING:	 3,360,939.74	 22,543,195.14	 25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
FUND BALANCE - ENDING:	\$ 5,268,971.41	\$ 23,031,631.28	\$ 28,300,602.69

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

8 Months Ended February 28, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,708,843.18	\$ 99,401.56	\$ 6,808,244.74
EXPENSES:			
District	4,289,015.34	0.00	4,289,015.34
Main	191,693.40	0.00	191,693.40
Scheben	106,121.21	0.00	106,121.21
Florence	54,823.96	0.00	54,823.96
Lents	27,283.39	0.00	27,283.39
Walton	27,665.22	0.00	27,665.22
Chapin	2,296.23	0.00	2,296.23
Total expenses	4,698,898.75	0.00	4,698,898.75
Excess revenue(expenses)	2,009,944.43	99,401.56	2,109,345.99
FUND BALANCE - BEGINNING:	3,360,939.74	22,543,195.14	25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
FUND BALANCE - ENDING:	\$ 4,970,884.17	\$ 23,042,596.70	\$ 28,013,480.87

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS
9 Months Ended March 31, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,939,687.01	\$ 102,075.85	\$ 7,041,762.86
EXPENSES:			
District	4,719,061.21	0.00	4,719,061.21
Main	212,450.85	0.00	212,450.85
Scheben	117,992.95	0.00	117,992.95
Florence	61,044.91	0.00	61,044.91
Lents	30,457.70	0.00	30,457.70
Walton	30,397.29	0.00	30,397.29
Chapin	2,724.92	0.00	2,724.92
Total expenses	5,174,129.83	0.00	5,174,129.83
Excess revenue(expenses)	1,765,557.18	102,075.85	1,867,633.03
FUND BALANCE - BEGINNING:	3,360,939.74	22,543,195.14	25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
FUND BALANCE - ENDING:	\$ 4,726,496.92	\$ 23,045,270.99	\$ 27,771,767.91

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

10 Months Ended April 30, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,097,373.05</u>	<u>\$ 116,018.22</u>	<u>\$ 7,213,391.27</u>
EXPENSES:			
District	5,387,567.26	0.00	5,387,567.26
Main	247,698.07	0.00	247,698.07
Scheben	133,497.28	0.00	133,497.28
Florence	69,595.80	0.00	69,595.80
Lents	35,150.19	0.00	35,150.19
Walton	35,042.75	0.00	35,042.75
Chapin	2,877.82	0.00	2,877.82
Total expenses	<u>5,911,429.17</u>	<u>0.00</u>	<u>5,911,429.17</u>
Excess revenue(expenses)	1,185,943.88	116,018.22	1,301,962.10
FUND BALANCE - BEGINNING:	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
Transfers in	0.00	400,000.00	400,000.00
Transfers out	<u>(400,000.00)</u>	<u>0.00</u>	<u>(400,000.00)</u>
FUND BALANCE - ENDING:	<u>\$ 4,146,883.62</u>	<u>\$ 23,059,213.36</u>	<u>\$ 27,206,096.98</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

11 Months Ended May 31, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,311,447.19</u>	<u>\$ 126,971.60</u>	<u>\$ 7,438,418.79</u>
EXPENSES:			
District	5,944,826.11	0.00	5,944,826.11
Main	278,084.70	0.00	278,084.70
Scheben	155,067.98	0.00	155,067.98
Florence	87,019.82	0.00	87,019.82
Lents	38,722.66	0.00	38,722.66
Walton	38,754.52	0.00	38,754.52
Chapin	2,957.01	0.00	2,957.01
Total expenses	<u>6,545,432.80</u>	<u>0.00</u>	<u>6,545,432.80</u>
Excess revenue(expenses)	766,014.39	126,971.60	892,985.99
FUND BALANCE - BEGINNING:	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
FUND BALANCE - ENDING:	<u>\$ 3,726,954.13</u>	<u>\$ 23,070,166.74</u>	<u>\$ 26,797,120.87</u>

See accountants' compilation report.

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2013 - GENERAL FUND**

REVENUE

TAX/REAL	\$6,200,000
TAX/AUTO	\$270,000
TAX/TELECOM	\$101,000
INTEREST	\$10,000
STATE AID	\$42,000
FINES/FEES	\$101,000
CELL TOWER LEASE	\$12,650
REIMBURSEMENTS	\$58,800
VENDING	\$2,500
GRANTS	\$97,550
BOOKSALE	\$12,000
TOTAL INCOME	\$6,907,500

EXPENDITURE

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
SALARY	\$1,528,045	\$755,897	\$651,133	\$367,190	\$267,442	\$183,965	\$26,719	\$3,780,391
FICA	\$96,000	\$48,000	\$40,800	\$24,000	\$16,800	\$12,000	\$2,400	\$240,000
RETIREMENT	\$267,560	\$89,275	\$77,016	\$44,668	\$32,882	\$23,257	\$0	\$534,658
HEALTH INSUR	\$280,812	\$111,019	\$104,488	\$71,836	\$52,244	\$32,653	\$0	\$653,052
DENTAL INSUR	\$3,080	\$1,330	\$1,120	\$630	\$560	\$280	\$0	\$7,000
LIFE INSUR	\$1,307	\$564	\$475	\$267	\$238	\$119	\$0	\$2,970
EMP ASSIST PROG	\$2,500							\$2,500
SECTION 125	\$3,800							\$3,800
UNEMPLOY	\$4,305	\$4,620	\$3,675	\$1,890	\$1,365	\$945	\$210	\$17,010
WORKER COMP	\$19,000							\$19,000
TOTAL PERSONNEL	\$2,206,409	\$1,010,705	\$878,708	\$510,481	\$371,531	\$253,218	\$29,329	\$5,260,381

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2013 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
COLLECTION MATERIALS	\$730,563							\$730,563
AUDIOVISUAL	\$0							\$0
PERIODICALS	\$0	\$12,000	\$10,000	\$8,500	\$3,200	\$2,700	\$1,200	\$37,600
ELECTRONIC	\$145,985							\$145,985
PROC SUPPLIES	\$45,000							\$45,000
BINDING	\$3,200							\$3,200
CATALOG/PROCESS	\$15,500							\$15,500
TOTAL MATERIALS	\$940,248	\$12,000	\$10,000	\$8,500	\$3,200	\$2,700	\$1,200	\$977,848
UTILITIES	\$0	\$123,900	\$62,400	\$29,460	\$11,940	\$14,520	\$3,000	\$245,220
FURN/EQUIP	\$500	\$250	\$12,545	\$7,000	\$1,000	\$2,300	\$0	\$23,595
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FACILITY	\$500	\$124,150	\$74,945	\$36,460	\$12,940	\$16,820	\$3,000	\$268,815
JANITORIAL	\$0	\$86,375	\$40,000	\$17,780	\$7,630	\$8,660	\$600	\$161,045
GROUNDS	\$0	\$19,200	\$13,000	\$8,895	\$8,650	\$6,500	\$0	\$56,245
REPAIR/FACILITY	\$2,000	\$25,000	\$16,000	\$14,000	\$8,500	\$9,250	\$300	\$75,050
SERVICE CONTRACTS	\$0	\$15,085	\$9,075	\$3,500	\$2,150	\$4,900	\$0	\$34,710
JANITORIAL SUPPLIES	\$1,200	\$10,500	\$4,800	\$3,500	\$1,000	\$900	\$100	\$22,000
TOTAL MAINTENANCE	\$3,200	\$156,160	\$82,875	\$47,675	\$27,930	\$30,210	\$1,000	\$349,050
INSURANCE	\$40,000							\$40,000
PROFESSIONAL SERVICES	\$64,960							\$64,960
COLLECT AGENCY	\$0							\$0
CONTRACT LABOR	\$32,740							\$32,740
TELEPHONE	\$12,840	inc. w/District	\$2,100	\$1,440	\$1,560	\$1,560	\$900	\$20,400
POSTAGE	\$20,058							\$20,058
TOTAL SUPPORT	\$170,598		\$2,100	\$1,440	\$1,560	\$1,560	\$900	\$178,158

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2013 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
RESOURCE SHARING	\$34,000							\$34,000
PROGRAMMING	\$28,900	\$19,800	\$4,450	\$5,650	\$2,000	\$1,700	\$500	\$63,000
DELIVERY/OUTREACH	\$18,000							\$18,000
PUBLIC RELATIONS	\$85,587							\$85,587
EARLY CHILD COUNCIL	\$25,000							\$25,000
OPERAT SUPPLIES	\$12,650	\$10,500	\$2,600	\$2,500	\$1,500	\$900	\$100	\$30,750
PROGRAM SUPPLIES	\$37,700							\$37,700
TOTAL PROGRAM	\$241,837	\$30,300	\$7,050	\$8,150	\$3,500	\$2,600	\$600	\$294,037
SOFTWARE	\$27,173							\$27,173
HARDWARE	\$87,409							\$87,409
SOFTWARE MAINT	\$75,964							\$75,964
HARDWARE MAINT	\$51,590							\$51,590
TELECOM	\$51,360							\$51,360
REPAIR/EQUIP	\$18,995							\$18,995
AUTO SUPPLIES	\$5,000							\$5,000
TOTAL AUTOMATION	\$317,491	\$0	\$0	\$0	\$0	\$0	\$0	\$317,491
PROF DEVELOP	\$21,400							\$21,400
TRAVEL	\$16,250							\$16,250
LEASE	\$26,830							\$26,830
GRANT EXP	\$97,550							\$97,550
MISCELLANEOUS	\$5,000	\$8,000	\$3,300	\$2,000	\$2,200	\$1,000	\$500	\$22,000
TOTAL OTHER	\$167,030	\$8,000	\$3,300	\$2,000	\$2,200	\$1,000	\$500	\$184,030
TOTAL EXPENSES	\$4,047,313	\$1,341,315	\$1,058,978	\$614,706	\$422,861	\$308,108	\$36,529	\$7,829,810
EXCESS REVENUE (EXPENSE)								(\$922,310)
TRANSFER FROM (TO) FUND RESERVE								\$922,310
BUDGET OVER / UNDER								\$0